CUMULATIVE INDEX

This index includes all material published in Taxation for Accountants, Volume 33, July 1984 through December 1984.

Accounting (See also Business Expenses, Interest, Investment Tax Credit, Real Estate)

Abandonment held the same as sale or exchange, 33TA224, Oct84.
Benefits cut, substantiation toughened by DRA for luxury autos, mixed-use property, *by Frank A. Ernst and Mike Buersmeyer*, 33TA206, Oct84.
Capital or ordinary loss, 33TA339, Dec 84.
Carryback extends time for minimum tax adjustment, 33TA327, Nov84.
Depletion: How to maximize the remaining benefits and compute the deduction, *by Patrick W. Hanley and Ronald R. Hecht*, 33TA390, Dec84.
Depletion allowed when bonus is includable, 33TA57, Jul84.
Depreciation, 33TA274, Nov84.
Elections under DRA outlined by Temp. Regs., 33TA299, Nov84.
Foreign tax credit, 33TA204, Oct84.
Industrial design fees taxed as capital gain, 33TA328, Nov84.
IRS clarifies alternative minimum tax computation, 33TA320, Nov84.
Is accounting change due to a change in method, correction of error, or a change in facts?, *by Larry B. Quimby*, 33TA382, Dec84.
LIFO election, 33TA274, Nov84.
Loan to protect spouse's job is not business debt, 33TA64, Jul84.
Long-term contract method bars use of LIFO inventory, 33TA238, Oct84.
New economic performance test will defer many deductions of accrual-basis taxpayers, by *Richard A. Helfand and C. Ellen MacNeil*, 33TA 134, Sep84.
Not all expansion costs are deductible, 33TA11, Jul84.
Pass-through entity's interest added to owners, 33TA283, Nov84.
Practical capacity, 33TA274, Nov84.
Prior losses from business assets can change character of current gains, *by Nathan Oestreich and Scott Davis*, 33 TA310, Nov84.
Prop. Regs. provide guidelines for obtaining maximum benefits from ACRS deductions, *by John L. Steffan and Kevin P. Scullion*, 33TA6, Jul84.
Recent decisions to make it easier to use escrow accounts to defer the recognition of income, *by Lawrence Maples*, 33TA20, Jul84.
Sale-leaseback upheld despite small cash flow, 33TA328, Nov84.
Selling expenses, 33TA4, Jul84.
Temp. Regs. show how new rules on luxury cars and mixed-use property will work, 33TA379, Dec84.
When are expenditures for new branches deductible?, 33TA102. Aug84.
Writeoff for customer list permitted by TC, 33TA356, Dec84.

Business Expenses

Automobile expenses, 33TA130, Sep84.
Business meals, 33TA4, Jul84.
Client list, 33TA3, Jul84.
Insurance, 33TA4, Jul84.
Investment seminars, 33TA130, Sep84.
Lack of business connection bars ordinary loss, 33TA30, Jul84.
Kickbacks, 33TA67, Aug84.
Meal substantiation, 33TA3, Jul84.
Mileage allowance, 33TA202, Oct84, 33 TA338, Dec84.
Payment of tax liability is deductible business expense, 33TA370, Nov84.
Settlement of litigation, 33TA338, Dec 84.
Substantiation, 33TA338, Dec84.

Compensation

Reasonable compensation, 33TA340, Dec84.
Tax planning for fringe benefits provided by VEBAs requires changes due to the new law, *by Russell E. Greenblatt*, 33 TA82, Aug84.
Use of trust for deferred compensation need not trigger constructive receipt rules, 33TA120, Aug84.

Corporations (See also Corporation-Shareholder, S Corporations)

Accumulated earnings tax, 33TA4, Jul 84, 33TA132, Sep84.
Affiliated groups, 33TA204, Oct84.
Benefits of distributions paid or received by corporations limited by new law, *by Robert W. Wood*, 33TA70, Aug84.
Capital gain on liquidation of parent-sub business, 33TA54, Jul84.
Charitable contributions, 33TA67, Aug 84.
Contingent or escrowed stock may be used for incorporations or recapitalizations says IRS, 33TA12, Jul84.
Contributions to capital by nonshareholders, 33TA67, Aug84.
Depreciation recapture. 33TA67. Aug84.
Dividends-received deduction, 33TA204, Oct84.
E&P, affiliated groups, departing corporate executives all affected by new law changes, *by Robert W. Wood*, 33TA 178, Sep84.
Estimated tax, 33TA276, Nov84.
IRS eases tax-free buyouts for minority interests, 33TA55, Jul84.
Liquidating trusts, 33TA132, Sep84.
New law modifies treatment of certain stock purchases, 33TA185, Sep84.
New subjective criteria for affiliated groups created by Deficit Reduction Act, *by Jack L. Stoner and Stephen H. Johnson*, 33TA226, Oct84.
Parent cannot deduct pay to subsidiary's employees, 33TA31, Jul84.
Restricted stock, 33TA67, Aug84.
Spinoff tax free even if followed by a merger, 33TA371, Dec84.
Sub can't be used to buy replacement property, 33TA94, Aug84.
Use of installment method to report boot explained, 33TA48, Jul84.

Corporation-Shareholder (See also Redemptions)

Four types of liquidations provide different tax results to corporation and shareholders, *by Irving Weintraub and Robert M. Braun*, 33TA366, Dec 84.
How new collapsible corp. rules will work, 33TA222, Oct84.
How to structure transactions with related corporations to avoid loss of tax benefits, *by Martin L. Wolf and Jeffrey M. Pevar*, 33TA314, Nov84.
How to tailor the tax effects of dividing a closely-held corporation to the parties' needs, *by Henry P. Vanderkam and John W. McCrary*, 33TA14, Jul84.
Inventory costs not deductible on liquidation. 33TA263, Oct84.
No more deductions for partial stock surrenders, 33TA232, Oct84.
Personal holding companies, 33TA275, Nov84.
Rules barring use of related corporation to bail out earnings expanded and clarified, 33TA192, Sep84.
Stock dividend, 33TA275, Nov84.
1244 stock, 33TA275, Nov84.

CPA Tax Questions

Accumulated earnings tax, 33TA268, Oct84.
Basis of transferred assets, 33TA127, Aug84.
Capital assets, 33TA127, Aug84.
Charitable contributions, 33TA126, Aug 84.
Corporate capital losses, 33TA196, Sep 84.
One-month liquidations, 33TA405, Dec 84.
Organizational expenses, 33TA60, Jul84.
Partner-partnership transactions, 33TA 126, Aug84.
Partnership interest for services, 33TA 61, Jul84, 33TA332, Nov84.
Partnership interests, 33TA268, Oct84.
Personal holding companies, 33TA404, Dec84.
Related-party sale, 33TA60, Jul84.
Reorganizations, 33TA196, Sep84.
Sale of machinery, 33TA332, Nov84.

Estate Planning (See also Marital Deduction, Redemptions, Special-use Valuation, Trusts)

Checks to charities excludable from estate, 33TA231, Oct84.
Coordinating 303's redemption benefits with the estate tax deferral rules of 6166, *by Chester W. Grudzinski, Jr. and Steven E. Eisenberg*, 33TA32, Jul 84.
Group-term insurance, 33TA204, Oct84.
Impact of post-death events on alternate valuation, 33TA372, Dec84.
IRS toughens rules on estate tax deferrals and redemptions, 33TA121, Aug84.
Limited power of withdrawal still can be effective estate planning tool, *by Charles A. Larson*, 33TA322, Nov84.
Loan to pay estate tax, 33TA3, Jul84.
Many estate plans will require revisions in light of the Deficit Reduction Act, *by Janice M. Johnson*, 33TA350, Dec 84.
No marital deduction for charitable annuities. 33TA109, Aug84.
Public Housing Notes, 33TA131, Sep84.
Related income tax claim. 33TA3, Jul84.
Special powers of appointment, 33TA 131. Sep84.
Unenforceable annuity was not included in estate, 33TA230, Oct84.
Technical lapses lose tax savings benefits, 33TA145, Sep84.

Estate Taxes

Administration expenses offer opportunities for planning to maximize the available tax benefits, *by Rees M. Sumerford*, 33TA26, Jul84.
Estate tax credit computed separately by transferor, 33TA283, Nov84.
Estate tax deferral not lost by liquidation, 33TA110, Aug84.
Public Housing Notes, 33TA276, Nov84.

Fraud

False statements, 33TA68, Aug84.

How Would You Rule?

Can buyer and seller determine who gets dividend?. 33TA313, Nov84.
Can more than taxpayer's basis be recovered tax-free? 33TA262, Oct84.
Did former shareholder retain an interest?, 33TA388, Dec84.
Does mistake of character of option change tax results?, 33TA166, Sep84.
Is employee taxable on distribution that must be returned?, 33TA41, Jul84.
Is return only signed by a preparer a joint return?, 33TA111, Aug84.

Interest

Imputed interest rules changed by DRA, 33TA101, Aug84.
Interest, 33TA339, Dec84.
Interest deductions, 33TA66, Aug84.
Interest limits apply to loans to corporations, 33TA214. Oct84.
Mortgage interest, 33TA276, Nov84.
New law postpones, modifies imputed interest rules, 33TA348, Dec84.

Interest-Free Loans

New law introduces major income and gift tax consequences for interest-free loans, *by Michael D. Hartigan*, 33TA 234, Oct84.

Investment Tax Credit

Current ITC can offset prior year's recapture, 33TA308, Nov84.
How ITC is allocated on a sale and leaseback, 33TA81, Aug84.
Investment credit, 33TA66, Aug84.
When qualified progress expenditure ITC is recaptured, 33TA326, Nov84.

IRAs

Decedent's IRA, 33TA340, Dec84.
IRA commissions, 33TA202, Oct84.
Non-beneficiary spouse may own husband's IRA, 33TA307, Nov84.

Marital Deduction

Disclaimers can salvage marital deduction, 33TA261, Oct84.
Equalization clause, 33TA276, Nov84.
Multiple options provide great flexibility in choosing the proper marital deduction form, *by Mary Jill Lockwood Martin*, 33TA112, Aug84.
Underfunded marital deduction trust, 33 TA131, Sep84.

Partnerships

Admission of new partner causes gain to old ones, 33TA185, Sep84.
Adverse results of turning partnership debt into equity may be avoided with careful planning, *by Edward J. Schnee*, 33TA42, Jul84.
Exchange of partnership interests, 33TA 132, Sep84.
Investing partnership allowed to net income and losses in applying at-risk rules, 33TA56, Jul84.
IRS limits basis increase for partial recourse notes, 33TA214, Oct84.
IRS now says it makes a difference how a partnership is incorporated, 33TA 137, Sep84.
Joint earning of profits is key to classification as a partnership, *by James A. Fellows*, 33TA50, Jul84.
Many partnership planning opportunities restricted by Deficit Reduction Act of 1984, *by Timothy M. Larason and Thomas J. Morgan*, 33TA140, Sep 84.
New Ruling on partnership interests can increase amount of losses that may be currently deductible, *by Kenneth H. Heller and Gerald H. Weber, Jr.*, 33 TA96, Aug84.
No increase in basis for conditional obligation. 33TA118. Aug84.
"No ruling" guidelines for partnerships issued. 32TA292. Nov84.
Partnership distributions can be reallocated, 33TA88, Aug84.
Tax effects of co-op owned by partnership depends on which Code section is involved, 33TA69, Aug84.

Payroll

Even escrow agent can be liable for payroll taxes. 33TA47, Jul84.
Payment with wrong form, 33TA276, Nov84.
Payroll tax liability, 33TA68, Aug84.

Personal (See also Business Expenses, Estate Planning, Interest, IRAs, Trusts, Tax Shelters)

Alimony, 33TA2, Jul84.
Charitable contributions, 33TA202, Oct 84.
Damages, 33TA131, Sep84.
Dependency exemption. 33TA68, Aug84.
Estimated Tax, 33TA339. Dec84.
Foster parent qualifies for two special tax breaks, 33TA121, Aug84.
How to plan when a client divorces in light of Deficit Reduction Act's changes, *by Jeffrey P. Hart*, 33TA342, Dec84.
Inflation adjustment, 33TA339, Dec84.
Insurance premiums, 33TA276, Nov84.
IRS gives its OK to three-party gift-leasebacks, 33TA24, Jul84.
Medical expenses. 33TA131. Sep84.
Minimum tax, 33TA131, Sep84, 33TA 203. Oct84.
New law affects most individuals with changes to income averaging, estimates, and other areas, *by John H. Lavelle*, 33TA188. Sep84.
New law creates obstacle for noncustodial parent to claim dependency exemption. *by Rich A. Munson*, 33TA 294. Nov84.
New law substantially changes tax planning for bonds and other investments, *by Pinney L. Allen*, 33TA216, Oct84.

CUMULATIVE INDEX

This index includes all material published in Taxation for Accountants, Volume 33, July 1984 through December 1984.

Accounting (See also Business Expenses, Interest, Investment Tax Credit, Real Estate)

Abandonment held the same as sale or exchange, 33TA224, Oct84.
Benefits cut, substantiation toughened by DRA for luxury autos, mixed-use property, *by Frank A. Ernst and Mike Buersmeyer*, 33TA206, Oct84.
Capital or ordinary loss, 33TA339, Dec 84.
Carryback extends time for minimum tax adjustment, 33TA327, Nov84.
Depletion: How to maximize the remaining benefits and compute the deduction, *by Patrick W. Hanley and Ronald R. Hecht*, 33TA390, Dec84.
Depletion allowed when bonus is includable, 33TA57, Jul84.
Depreciation, 33TA274, Nov84.
Elections under DRA outlined by Temp. Regs., 33TA299, Nov84.
Foreign tax credit, 33TA204, Oct84.
Industrial design fees taxed as capital gain, 33TA328, Nov84.
IRS clarifies alternative minimum tax computation, 33TA320, Nov84.
Is accounting change due to a change in method, correction of error, or a change in facts?, *by Larry B. Quimby*, 33TA382, Dec84.
LIFO election, 33TA274, Nov84.
Loan to protect spouse's job is not business debt, 33TA64, Jul84.
Long-term contract method bars use of LIFO inventory, 33TA238, Oct84.
New economic performance test will defer many deductions of accrual-basis taxpayers, by *Richard A. Helfand and C. Ellen MacNeil*, 33TA 134, Sep84.
Not all expansion costs are deductible, 33TA11, Jul84.
Pass-through entity's interest added to owners, 33TA283, Nov84.
Practical capacity, 33TA274, Nov84.
Prior losses from business assets can change character of current gains, *by Nathan Oestreich and Scott Davis*, 33 TA310, Nov84.
Prop. Regs. provide guidelines for obtaining maximum benefits from ACRS deductions, *by John L. Steffan and Kevin P. Scullion*, 33TA6, Jul84.
Recent decisions to make it easier to use escrow accounts to defer the recognition of income, *by Lawrence Maples*, 33TA20, Jul84.
Sale-leaseback upheld despite small cash flow, 33TA328, Nov84.
Selling expenses, 33TA4, Jul84.
Temp. Regs. show how new rules on luxury cars and mixed-use property will work, 33TA379, Dec84.
When are expenditures for new branches deductible?, 33TA102. Aug84.
Writeoff for customer list permitted by TC, 33TA356, Dec84.

Business Expenses

Automobile expenses, 33TA130, Sep84.
Business meals, 33TA4, Jul84.
Client list, 33TA3, Jul84.
Insurance, 33TA4, Jul84.
Investment seminars, 33TA130, Sep84.
Lack of business connection bars ordinary loss, 33TA30, Jul84.
Kickbacks, 33TA67, Aug84.
Meal substantiation, 33TA3, Jul84.
Mileage allowance, 33TA202, Oct84, 33 TA338, Dec84.
Payment of tax liability is deductible business expense, 33TA370, Nov84.
Settlement of litigation, 33TA338, Dec 84.
Substantiation, 33TA338, Dec84.

Compensation

Reasonable compensation, 33TA340, Dec84.
Tax planning for fringe benefits provided by VEBAs requires changes due to the new law, *by Russell E. Greenblatt*, 33 TA82, Aug84.
Use of trust for deferred compensation need not trigger constructive receipt rules, 33TA120, Aug84.

Corporations (See also Corporation-Shareholder, S Corporations)

Accumulated earnings tax, 33TA4, Jul 84, 33TA132, Sep84.
Affiliated groups, 33TA204, Oct84.
Benefits of distributions paid or received by corporations limited by new law, *by Robert W. Wood*, 33TA70, Aug84.
Capital gain on liquidation of parent-sub business, 33TA54, Jul84.
Charitable contributions, 33TA67, Aug 84.
Contingent or escrowed stock may be used for incorporations or recapitalizations says IRS, 33TA12, Jul84.
Contributions to capital by nonshareholders, 33TA67, Aug84.
Depreciation recapture. 33TA67. Aug84.
Dividends-received deduction, 33TA204, Oct84.
E&P, affiliated groups, departing corporate executives all affected by new law changes, *by Robert W. Wood*, 33TA 178, Sep84.
Estimated tax, 33TA276, Nov84.
IRS eases tax-free buyouts for minority interests, 33TA55, Jul84.
Liquidating trusts, 33TA132, Sep84.
New law modifies treatment of certain stock purchases, 33TA185, Sep84.
New subjective criteria for affiliated groups created by Deficit Reduction Act, *by Jack L. Stoner and Stephen H. Johnson*, 33TA226, Oct84.
Parent cannot deduct pay to subsidiary's employees, 33TA31, Jul84.
Restricted stock, 33TA67, Aug84.
Spinoff tax free even if followed by a merger, 33TA371, Dec84.
Sub can't be used to buy replacement property, 33TA94, Aug84.
Use of installment method to report boot explained, 33TA48, Jul84.

Corporation-Shareholder (See also Redemptions)

Four types of liquidations provide different tax results to corporation and shareholders, *by Irving Weintraub and Robert M. Braun*, 33TA366, Dec 84.
How new collapsible corp. rules will work, 33TA222, Oct84.
How to structure transactions with related corporations to avoid loss of tax benefits, *by Martin L. Wolf and Jeffrey M. Pevar*, 33TA314, Nov84.
How to tailor the tax effects of dividing a closely-held corporation to the parties' needs, *by Henry P. Vanderkam and John W. McCrary*, 33TA14, Jul84.
Inventory costs not deductible on liquidation. 33TA263, Oct84.
No more deductions for partial stock surrenders, 33TA232, Oct84.
Personal holding companies, 33TA275, Nov84.
Rules barring use of related corporation to bail out earnings expanded and clarified, 33TA192, Sep84.
Stock dividend, 33TA275, Nov84.
1244 stock, 33TA275, Nov84.

CPA Tax Questions

Accumulated earnings tax, 33TA268, Oct84.
Basis of transferred assets, 33TA127, Aug84.
Capital assets, 33TA127, Aug84.
Charitable contributions, 33TA126, Aug 84.
Corporate capital losses, 33TA196, Sep 84.
One-month liquidations, 33TA405, Dec 84.
Organizational expenses, 33TA60, Jul84.
Partner-partnership transactions, 33TA 126, Aug84.
Partnership interest for services, 33TA 61, Jul84, 33TA332, Nov84.
Partnership interests, 33TA268, Oct84.
Personal holding companies, 33TA404, Dec84.
Related-party sale, 33TA60, Jul84.
Reorganizations, 33TA196, Sep84.
Sale of machinery, 33TA332, Nov84.

Estate Planning (See also Marital Deduction, Redemptions, Special-use Valuation, Trusts)

Checks to charities excludable from estate, 33TA231, Oct84.
Coordinating 303's redemption benefits with the estate tax deferral rules of 6166, *by Chester W. Grudzinski, Jr. and Steven E. Eisenberg*, 33TA32, Jul 84.
Group-term insurance, 33TA204, Oct84.
Impact of post-death events on alternate valuation, 33TA372, Dec84.
IRS toughens rules on estate tax deferrals and redemptions, 33TA121, Aug84.
Limited power of withdrawal still can be effective estate planning tool, *by Charles A. Larson*, 33TA322, Nov84.
Loan to pay estate tax, 33TA3, Jul84.
Many estate plans will require revisions in light of the Deficit Reduction Act, *by Janice M. Johnson*, 33TA350, Dec 84.
No marital deduction for charitable annuities. 33TA109, Aug84.
Public Housing Notes, 33TA131, Sep84.
Related income tax claim. 33TA3, Jul84.
Special powers of appointment, 33TA 131. Sep84.
Unenforceable annuity was not included in estate, 33TA230, Oct84.
Technical lapses lose tax savings benefits, 33TA145, Sep84.

Estate Taxes

Administration expenses offer opportunities for planning to maximize the available tax benefits, *by Rees M. Sumerford*, 33TA26, Jul84.
Estate tax credit computed separately by transferor, 33TA283, Nov84.
Estate tax deferral not lost by liquidation, 33TA110, Aug84.
Public Housing Notes, 33TA276, Nov84.

Fraud

False statements, 33TA68, Aug84.

How Would You Rule?

Can buyer and seller determine who gets dividend?. 33TA313, Nov84.
Can more than taxpayer's basis be recovered tax-free? 33TA262, Oct84.
Did former shareholder retain an interest?, 33TA388, Dec84.
Does mistake of character of option change tax results?, 33TA166, Sep84.
Is employee taxable on distribution that must be returned?, 33TA41, Jul84.
Is return only signed by a preparer a joint return?, 33TA111, Aug84.

Interest

Imputed interest rules changed by DRA, 33TA101, Aug84.
Interest, 33TA339, Dec84.
Interest deductions, 33TA66, Aug84.
Interest limits apply to loans to corporations, 33TA214. Oct84.
Mortgage interest, 33TA276, Nov84.
New law postpones, modifies imputed interest rules, 33TA348, Dec84.

Interest-Free Loans

New law introduces major income and gift tax consequences for interest-free loans, *by Michael D. Hartigan*, 33TA 234, Oct84.

Investment Tax Credit

Current ITC can offset prior year's recapture, 33TA308, Nov84.
How ITC is allocated on a sale and leaseback, 33TA81, Aug84.
Investment credit, 33TA66, Aug84.
When qualified progress expenditure ITC is recaptured, 33TA326, Nov84.

IRAs

Decedent's IRA, 33TA340, Dec84.
IRA commissions, 33TA202, Oct84.
Non-beneficiary spouse may own husband's IRA, 33TA307, Nov84.

Marital Deduction

Disclaimers can salvage marital deduction, 33TA261, Oct84.
Equalization clause, 33TA276, Nov84.
Multiple options provide great flexibility in choosing the proper marital deduction form, *by Mary Jill Lockwood Martin*, 33TA112, Aug84.
Underfunded marital deduction trust, 33 TA131, Sep84.

Partnerships

Admission of new partner causes gain to old ones, 33TA185, Sep84.
Adverse results of turning partnership debt into equity may be avoided with careful planning, *by Edward J. Schnee*, 33TA42, Jul84.
Exchange of partnership interests, 33TA 132, Sep84.
Investing partnership allowed to net income and losses in applying at-risk rules, 33TA56, Jul84.
IRS limits basis increase for partial recourse notes, 33TA214, Oct84.
IRS now says it makes a difference how a partnership is incorporated, 33TA 137, Sep84.
Joint earning of profits is key to classification as a partnership, *by James A. Fellows*, 33TA50, Jul84.
Many partnership planning opportunities restricted by Deficit Reduction Act of 1984, *by Timothy M. Larason and Thomas J. Morgan*, 33TA140, Sep 84.
New Ruling on partnership interests can increase amount of losses that may be currently deductible, *by Kenneth H. Heller and Gerald H. Weber, Jr.*, 33 TA96, Aug84.
No increase in basis for conditional obligation. 33TA118. Aug84.
"No ruling" guidelines for partnerships issued. 32TA292. Nov84.
Partnership distributions can be reallocated, 33TA88, Aug84.
Tax effects of co-op owned by partnership depends on which Code section is involved, 33TA69, Aug84.

Payroll

Even escrow agent can be liable for payroll taxes. 33TA47, Jul84.
Payment with wrong form, 33TA276, Nov84.
Payroll tax liability, 33TA68, Aug84.

Personal (See also Business Expenses, Estate Planning, Interest, IRAs, Trusts, Tax Shelters)

Alimony, 33TA2, Jul84.
Charitable contributions, 33TA202, Oct 84.
Damages, 33TA131, Sep84.
Dependency exemption. 33TA68, Aug84.
Estimated Tax, 33TA339. Dec84.
Foster parent qualifies for two special tax breaks, 33TA121, Aug84.
How to plan when a client divorces in light of Deficit Reduction Act's changes, *by Jeffrey P. Hart*, 33TA342, Dec84.
Inflation adjustment, 33TA339, Dec84.
Insurance premiums, 33TA276, Nov84.
IRS gives its OK to three-party gift-leasebacks, 33TA24, Jul84.
Medical expenses. 33TA131. Sep84.
Minimum tax, 33TA131, Sep84, 33TA 203. Oct84.
New law affects most individuals with changes to income averaging, estimates, and other areas, *by John H. Lavelle*, 33TA188. Sep84.
New law creates obstacle for noncustodial parent to claim dependency exemption. *by Rich A. Munson*, 33TA 294. Nov84.
New law substantially changes tax planning for bonds and other investments, *by Pinney L. Allen*, 33TA216, Oct84.

Rules on charitable contributions tightened, 33TA80, Aug84.
Tax results of many transfers of property will change when made between husband and wife, *by Lester D. Bailey*, 33TA38, Jul84.
Taxable Social Security includes Medicare premiums, 33TA398, Dec84.
What is trade or business? 33TA2, Jul 84.
Joint return, 33TA132, Sep84.

Practicing Before the IRS

Appeals Division settling about 85% of all cases, 33TA62, Jul84.
Commercial lists being bought by IRS, 33TA406, Dec84.
Cost of shipping bulk forms to increase, 33TA62, Jul84.
Current audit techniques analyzed by Commissioner, 33TA Cover 3, Aug84.
Don't mix 1040 schedules with Form 1040A, 33TA62, Jul84.
Effect of quickie NOL refund of interest, 33TA128, Aug84.
Enrolled agents may need continuing education, 33TA199, Sep84.
Failure to use its computer bars IRS deficiency notice, 33TA407, Dec84.
File minimum tax form even if no tax is due, 33TA334, Nov84.
How to avoid delay when terminating a plan, 33TA128, Aug84.
How to avoid IRS underreporting inquiries, 33TA406, Dec84.
IRS continues, but restricts, undercover activities, 33TA Cover 3, Aug84.
IRS plays musical offices, 33TA334, Nov 84.
Leave enough time to reorder coupon books, 33TA406, Dec84.
Make sure correct 1099 form is filed, 33 TA198, Sep84.
Misaddressed deposit forms will be penalized by IRS, 33TA Cover 3, Aug 84.
Negligence penalty based on tax due, 33 TA198, Sep84.
Notify IRS promptly for lost refund check, 33TA271, Oct84.
Photocopies of old W-2s and W-3s available, 33TA Cover 3, Aug84.
Reasonable cause exception for penalties explained, 33TA335, Nov84.
Restrictive consent valid despite clerical error, 33TA334, Nov84.
Revised rules on stopping interest issued, 33TA270, Oct84.
Right to refuse access to IRS not unlimited, 33TA270, Oct84.
Some exempts being erroneously disqualified, 33TA198, Sep84.
Some tax shelter practices may result in suspension, 33TA198, Sep84.
Tampered form is not an income tax return, 33TA63, Jul84.
1099 not needed for some contractor reimbursements, 33TA406, Dec84.
Use of 1040 on the increase according to IRS, 33TA334, Nov84.
When compromise offer will be accepted, 33TA270, Oct84.
When IRS will withdraw out-of-pocket offers, 33TA128, Aug84.

Procedure

Failure to file form did not destroy election, 33TA355, Dec84.
Foreclosures, abandonments must be reported to IRS, 33TA272, Oct84.
How not to handle an interest notice from IRS, 33TA254, Oct84.
How's that again?, 33TA340, Dec84.
Identification numbers, 33TA4, Jul84.
Interest on deficiencies, refunds, 33TA 339, Dec84.
New law extends interest on penalties, 33TA87, Aug84.
Perjury, 33TA4, Jul84.
Prop. Reg. clarify new interest-on-tax-payment rules, 33TA398, Dec84.
Return disclosure, 33TA340, Dec84.
Returns, 33TA340, Dec84.

Qualified Plans (See also IRAs)

Benefits, contributions, and distributions of qualified plans all affected by new law, *by Richard Laibstain and Daryl Lander*, 33TA76, Aug84.
Cafeteria plans: New law removes proposed IRS restrictions and adds certainty to operations, *by Peter L. Knox*, 33TA168. Sen84.
Contributory plan rules, tips and ESOPs affected by new law, 33TA75, Aug84.
Direct transfer of assets between plans often more advantageous than IRA rollover, *by Robert J. Stokes and Eva A. Rasmussen*, 33TA374, Dec84.
ERISA penalties do not bar disqualification. 33TA40, Jul84.
Excludable employees can't be discriminated against, 33TA57, Jul84.
Guidelines for reversion of pension plan assets, 33TA387, Dec84.
Leased employees need not be included in plan, 33TA110, Aug84.
Loss of qualification, 33TA68, Aug84.
Merger of employer corporation into another does not constitute separation from service, 33TA58, Jul84.
Partial terminations, 33TA132, Sep84.
Qualified plans must be reviewed to determine whether changes are required by the new law, *by Mary A. Brauer and Beverly Vassar Haas*, 33TA302, Nov84.
Secured repayment agreement keeps plan qualified, 33TA263, Oct84.

Real Estate (See also Interest, Investment Tax Credit)

Buy-option can be used in like-kind exchange, 33TA224, Oct84.
Checklist of tax considerations when property is acquired as investment or business, *by David F. Smith*, 33TA 104, Aug84.
Co-op shares need not only be sold to individuals, 33TA264, Oct84.
Corporation as agent, 33TA203, Oct84.
Cost recovery rates for real property issued, 33TA362, Dec84.
Hotel exception to condo rules strictly applied, 33TA122, Aug84.
How to control the interest and basis problems created by the new types of mortgages, *by Marshall R. Pasternack and Andrew H. Weinstein*, 33TA358, Dec84.
Improvements to leased property: Maximizing the tax benefits regardless of who makes them. *by Michael Dalessio and Martin Shenkman*, 33TA256, Oct 84.
Like-kind exchanges, 33TA203, Oct84.
Losses on property held by corporation as an agent accrued to partnership, says CA-5, 33TA5, Jul84.
Many real estate tax benefits reduced or eliminated by Deficit Reduction Act, *by Bernard Lemlech*, 33TA286, Nov 84.

Redemptions

All option stock included for redemption purposes, 33TA23, Jul84.
Avoiding family attribution rules on redemptions in the light of a recent Tax Court decision, *by Laurence Keiser and John J. Sweeney*, 33TA90, Aug84.
Extent of "estate tax" redemptions shown by IRS, 33TA237, Oct84.
Pension payments do not bar redemption treatment, 33TA284, Nov84.
Prior redemption cuts current gain on liquidation, 33TA64, Jul84.
Shareholder narrowly avoids dividend on PC redemption, 33TA291, Nov84.
Stock redemptions, 33TA3, Jul84.

Return Preparation

Greater sophistication creates more options in choosing a computerized return processor, Editorial Staff, TA, 33TA146, Sep84.
How a practitioner can best match tax return software with the needs of his or her practice, *by Robert E. Nelson and Joseph W. Langer*, 33TA240, Oct 84.
Use of tax return engagement letter can eliminate later client-accountant disputes, *by Gary J. Testa*, 33TA174, Sep 84.

S Corporations

Co-ops as S corporations, 33TA340, Dec 84.
Pre-incorporation loan not that of S corporation, 33TA186, Sep84.
S corporations, 33TA67, Aug84.

Special-Use Valuation

Rental property barred from special-use valuation, 33TA364, Dec84.
Special-use election lost due to technical lapse, 33TA31, Jul84.
"Special-use" property may be aggregated, 33TA325, Nov84.
Special-use value restricts marital deduction, 33TA123, Aug84.

Tax Shelters

New law tightens rules for tax shelters and revises at-risk rules for investment tax credit, *by Nathan Miller and Stanton B. Miller*, 33TA278, Nov84.
Tax shelter registration rules eased by Temp. Regs. 33TA347, Dec84.
Tax shelters, 33TA2, Jul84, 33TA204, Oct84, 33TA275, Nov84.

Trusts

Clifford trusts, 33TA203, Oct84.
Grantor taxable on income from educational trust, 33TA312, Nov84.
Trust dealings, 33TA3, Jul84.

AUTHORS' INDEX

216 Pinney L. Allen
38 Lester D. Bailey
302 Mary A. Brauer
366 Robert M. Braun
206 Mike Buersmeyer
256 Michael Dalessio
310 Scott Davis
32 Steven E. Eisenberg
206 Frank A. Ernst
50 James A. Fellows
82 Russell E. Greenblatt
32 Chester W. Grudzinski
302 Beverly Vassar Haas
390 Patrick W. Hanley
342 Jeffrey P. Hart
234 Michael D. Hartigan
390 Ronald R. Hecht
134 Richard A. Helfand
96 Kenneth H. Heller
350 Janice M. Johnson
226 Stephen H. Johnson
90 Laurence Keiser
168 Peter L. Knox
76 Richard Laibstain
76 Daryl Lander
240 Joseph W. Langer
140 Timothy M. Larason
322 Charles A. Larson
188 John H. Lavelle
286 Bernard Lemlech
134 C. Ellen MacNeil
20 Lawrence Maples
112 Mary Jill Lockwood Martin
14 John W. McCrary
278 Nathan Miller
278 Stanton B. Miller
140 Thomas J. Morgan
294 Rich A. Munson
240 Robert E. Nelson
310 Nathan Oestreich
358 Marshall R. Pasternack
314 Jeffrey M. Pevar
382 Larry B. Quimby
374 Eva A. Rasmussen
42 Edward J. Schnee
6 Kevin P. Scullion
256 Martin Shenkman
104 David F. Smith
6 John L. Steffan
374 Robert J. Stokes
226 Jack L. Stoner
26 Rees M. Sumerford
90 John J. Sweeney
342 Edward D. Tarlow
174 Gary J. Testa
14 Henry P. Vanderkam
96 Gerald H. Weber, Jr.
358 Andrew H. Weinstein
366 Irving Weintraub
314 Martin L. Wolf
70 Robert W. Wood
178 Robert W. Wood